

**Amendments to the Specification:**

Please replace the Title section with the following amended Title section:

**DESCRIPTION**  
**FUEL CELL SYSTEM**  
**TITLE OF THE INVENTION**

Fuel Cell System

**CROSS-REFERENCE TO RELATED APPLICATION**

This application is a section 371 of International Application No. PCT/JP2004/010992, filed July 26, 2004, which was published in the Japanese language on February 3, 2005, under International Publication No. WO 2005/011034 A1 and the disclosure of which is incorporated herein by reference.

At page 1, line 3, please amend the heading to read as follows:

~~{Technical Field}~~      **BACKGROUND OF THE INVENTION**

At page 2, line 16, please amend the heading to read as follows:

~~{Disclosure of the Invention}~~      **BRIEF SUMMARY OF THE INVENTION**

At page 10, line 1, please amend the heading to read as follows:

~~{Brief Description of the Drawings}~~      **BRIEF DESCRIPTION OF THE SEVERAL VIEW OF THE DRAWINGS**

At page 11, line 13, please amend the heading to read as follows:

~~{Best Mode for Carrying Out the Invention}~~      **DETAILED DESCRIPTION OF THE INVENTION**

At page 52, starting on line 22, please amend the paragraph to read as follows:

The primary energy amount AGFCB per unit feed gas may be represented by ~~AEB~~, weight units of coal oil or by calorie units.